

# Class

## City of Chattanooga, Tennessee Business Tax Act License and Tax Report As Required by Section 67-4-715 Tennessee Code Annotated Daisy W Madison, City Treasurer 423-757-5195

This application along with proper remittance must be received by this office on or before the dates applicable to the classification in which the business is classified or within 20 days after commencement of business, for a new business, or a final return must be made within 15 days after closing of the business, or penalty and interest provided by Section 67-4-720 Tennessee Code Annotated will apply.

Period

thru

**BUSINESS INFORMATION** (Please make sure information is correct.)

Download the Excel Tax Wizard at [Taxwizard.Chattanooga.gov](http://Taxwizard.Chattanooga.gov)

State Sales Tax

Local Address

City License #

Phone #

Delinquent if not  
received by

Type of Business—Primary product, vocation or occupation:

TAX RATE TABLE	Retail/Service	Food, Gas, Oil	Other	Wholesale	Food, Gas, Oil	Other

- Total Gross for Tax Period (less Sales Tax) ..... 1 \_\_\_\_\_
- Less Deductions—Part C totals from Schedule A on reverse side ..... 2 \_\_\_\_\_
- Taxable Gross—Line 1 less Line 2 ..... 3 \_\_\_\_\_
- What dollar amount of Line 3 was: Retail 4(a) \_\_\_\_\_ Wholesale 4(b) \_\_\_\_\_
- a. Divide 4(a) by 3: Retail % 5(a) \_\_\_\_\_ b. Divide 4(b) by 3: Whsl % 5(b) \_\_\_\_\_

If 5(a) and 5(b) are both percentages greater than 20% complete 6. If either 5(a) or 5(b) is less than 20% SKIP to 7.

- Multiply 4(a) by your Retail Tax Rate, see table 6(a) \_\_\_\_\_
- Multiply 4(b) by your Wholesale Tax Rate, see table 6(b) \_\_\_\_\_
- Add Lines 6(a) and 6(b) ..... 6(c) \_\_\_\_\_

If you completed line 6 above, SKIP to Line 8.

- If 5(a) is a larger percentage than 5(b) use the Retail Rate (see table). If 5(b) is a larger percentage than 5(a) use the Wholesale Rate (see table).  
Multiply Line 3 by your Retail or Wholesale tax rate as instructed above ..... 7 \_\_\_\_\_

- Tax Due.** Enter amount from EITHER Line 6(c) OR 7 ..... 8 \_\_\_\_\_

- Local Allocation: Multiply Line 8 by .6667 ..... 9(a) \_\_\_\_\_

- State Allocation: 8 less 9(a) ..... 9(b) \_\_\_\_\_

- Credits** A. Minimum Tax License # \_\_\_\_\_ 10(a) \_\_\_\_\_  
B. Personal Prop. Tax: Bill # \_\_\_\_\_ Date \_\_\_\_\_ 10(b) \_\_\_\_\_  
Total Credits—10(A) plus 10(B) (Proof of allowable credits must be submitted with return). 10(c) \_\_\_\_\_

- Subtotal—Local Tax Owed (9a less 10c—if less than zero, enter zero) ..... 11 \_\_\_\_\_

- Penalty—5% for each 30 day period or portion thereof for which tax is delinquent—Not to exceed 25%

- Local—Apply penalty rate to Line 11—Minimum penalty is \$15.00 ..... 12(a) \_\_\_\_\_

- State—Add 11 and 9(B); apply penalty rate; subtract 12(A) If result is less than zero, enter zero ..... 12(b) \_\_\_\_\_

- Interest—Effective daily rate 0.000226 A. Rate x # of days delinquent x 11 ..... 13(a) \_\_\_\_\_

- B. Rate x # of days delinquent x 9(B) ..... 13(b) \_\_\_\_\_

- Subtotal A. Local—Add 11, 12(A) and 13(A) ..... 14(a) \_\_\_\_\_

- B. State—Add 9(B), 12(B) and 13(B) If result is less than zero, enter zero ..... 14(b) \_\_\_\_\_

- COMBINE LOCAL and STATE AMOUNTS—Add 14(A) and 14(B) ..... 15 \_\_\_\_\_**

- Collecting and Recording Fees (\$5 per location) ..... 16 \_\_\_\_\_

- Minimum Tax due regardless of credit entered on 6(c) above (\$15 per location)

- If Final Report (closing/going out of business), mark through and ignore the Line 17 ..... 17 \_\_\_\_\_

☐ Check if FINAL REPORT

- Penalty—5% of Line 17 for each 30 day period or portion thereof for which tax is delinquent—Max 25% ..... 18 \_\_\_\_\_

- Interest—Effective daily rate 0.000226 Rate x # of days delinquent x Line 17 ..... 19 \_\_\_\_\_

- TOTAL Tax—Add Lines 15, 16, 17, 18 and 19 ..... 20 \_\_\_\_\_**

**MAKE CHECK in AMOUNT of  
LINE 20 to:  
Chattanooga City Treasurer**

**STOP—Please sign your return before mailing**

Mail to: Chattanooga City Treasurer, 101 E 11<sup>th</sup> St, Room 102, Chattanooga, TN 37402

I certify that this return, including any accompanying schedule or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return, made in good faith, for the tax period stated pursuant to the provisions of Chapter 4 of Title 67, Tennessee Code Annotated, known as the "Business Tax Act." If prepared by anyone other than the taxpayer, this return is based upon all information of which I have any knowledge, under the penalties provided by the "Return Preparer Act of 1969." State period if FINAL: \_\_\_\_\_ to \_\_\_\_\_

Signature of Individual, member of firm, or officer of corporation

Date

Signature of preparer, including title if employee of the taxpayer

Date

If person preparing return is not an employee of the taxpayer, state name of Attorney, CPA or PA and signature of employee preparing return

**TAXPAYER MUST FILE EVEN  
THOUGH NO TAX IS DUE**

**Schedule A**Deductions for Business Tax Purposes (used on Line 2—front side of report) Deductions must have adequate records of support to qualify.**Part A**

1. Sales of services substantially performed in other States 1 \_\_\_\_\_
2. The proceeds of the sale of goods, wares, or merchandise returned by the customer when the sales price is refunded either in cash or in credit. Line E, Schedule A, State Sales Tax Return 2 \_\_\_\_\_
3. Bona Fide Sales in Interstate Commerce where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee and item is actually delivered by the seller of common carrier. 3 \_\_\_\_\_
4. Cash discounts allowed and taken on sales. Line I, Schedule A, State Sales Tax Return 4 \_\_\_\_\_
5. Repossessions--Enter that portion of the unpaid principal balances in excess of \$500.00 due on tangible personal properties repossessed from customers. (Line H, Schedule A, State Sales Tax Return.) 5 \_\_\_\_\_
6. The amounts allowed at trade-in value for any article sold 6 \_\_\_\_\_
7. Amounts subcontracted to other persons for additions or improvements to real property. Attach list of subcontractors and addresses, items subcontracted and amounts. 7 \_\_\_\_\_
8. **TOTAL – Part A – add lines 1-7** 8 \_\_\_\_\_

**Part B****1. FUEL TAX**

- a. Gasoline Tax Paid: ..... # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_  
# of Gallons \_\_\_\_\_ State \_\_\_\_\_
- b. Diesel Fuel: ..... # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_  
# of Gallons \_\_\_\_\_ State \_\_\_\_\_
- c. State Special Tax: ..... # of Gallons \_\_\_\_\_
- d. Liquefied Gas: ..... # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_  
# of Gallons \_\_\_\_\_ State \_\_\_\_\_

**2. TOBACCO TAX**

- a. Cigarettes: ..... # of Packs \_\_\_\_\_ Federal \_\_\_\_\_  
# of Packs \_\_\_\_\_ State \_\_\_\_\_
- b. Other Tobacco Products: ..... Federal \_\_\_\_\_  
State \_\_\_\_\_

**TOTAL B(1)****3. BEER**

- a. Beer: ..... Gallons \_\_\_\_\_ Barrels \_\_\_\_\_ Federal \_\_\_\_\_  
Gallons \_\_\_\_\_ Barrels \_\_\_\_\_ State \_\_\_\_\_
- b. 17% of Wholesaler's Cost per beer sold: .....

**TOTAL B(2)****4. OTHER DEDUCTIONS**Other: ..... **TOTAL B(3)****TOTAL B(4)****TOTAL—Part B—add Totals for B(1)-B(4)****TOTAL PART B****Part C—Total Deductions**Place Part C Total on Line 2 on front side of report ..... **TOTALS Parts A and B** \_\_\_\_\_

In case of fraudulent return, or where no return has been filed, where willful intent exists to defraud, a specific penalty of the tax shall be assessed.

**MULTIPLE LOCATIONS**

If return is filed for more than one location, list locations separately below along with requested information.

Street, Address, City, State, Zip	Gross Sales	Deductions

**Credit Card Information**As a convenience, the City of Chattanooga now accepts Business Tax payments by VISA, MasterCard, Discover or American Express. There is a non-refundable processing fee for paying by credit card. The fee is variable based on the total payment amount. See the chart at the right for details.**Credit Card Processing Fee**

For credit card payments, fill in all the information below and phone the Treasurer's Office at 423-757-5195 for the correct amount.

☐ Visa ☐ MasterCard ☐ Discover ☐ American Express

Payment Amount	Fee
Less than \$150 *	2.95%
Greater than \$150	2.65%
<b>*There is a minimum fee of \$1.49</b>	

Cardholder Name (Please Print) \_\_\_\_\_

Card Statement Zip Code \_\_\_\_\_

Card Account Number \_\_\_\_\_

Expiration Date \_\_\_\_\_

Total Amount Due  
(Page 1, Line 20) \_\_\_\_\_

Processing Fee \_\_\_\_\_

Cardholder Signature (Required for credit card payment) \_\_\_\_\_

Date \_\_\_\_\_

Daytime Phone \_\_\_\_\_

Total Amount Paid \_\_\_\_\_